

EXHIBIT N

GOWLINGS

July 5, 2005

William J. Lindley, Esq.
Central Transport International, Inc.
12225 Stephens Road
Warren, MI 48089
USA

Suite 5800, Scotia Plaza
40 King Street West
Toronto, Ontario
Canada M5H 3Z7
Telephone (416) 369-7200
Facsimile (416) 369-7250
www.gowlings.com

Catherine A. Pawluch
Direct (416) 862-4371
Direct Fax (416) 863-3471
Assistant (416) 862-3622
catherine.pawluch@gowlings.com
File No. T956502

Dear Will:

Re: Mason and Dixon Line/Artisan v. L. E. Walker

We enclose herewith our invoice for services rendered for the period up to and including 31 May 2005 with respect to the above-captioned matter. The invoice reflects our work in reviewing the various documents and the Statement of Claim, to be issued by the Ontario Superior Court of Justice against L.E. Walker. We await your instructions as to whether Mason and Dixon Line would like to proceed using the Simplified Procedure, or the more costly Regular Procedure.

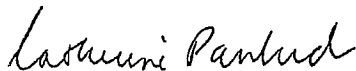
As a gesture of goodwill, and because we value the business relationship we have established with Central Transport, we have reduced our fees by Cdn\$969.00.

We trust you will find the invoice is in order. The invoice is rendered in Canadian dollars. You will see that for your convenience, we have stated the equivalent amount of the invoice in US dollars. Should you require further particulars with respect to our invoice, please do not hesitate to give me a call.

We appreciate the opportunity to be of service to Central Transport.

Yours very truly,

GOWLING LAFLEUR HENDERSON LLP



Catherine A. Pawluch

CAP:ll

Encl.

TOR_LAW\6060236\1

RECEIVED

JUL 08 2005

LAW DEPARTMENT



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade Mark Agents |

INVOICE NUMBER
15807667

Suite 4900
Commerce Court West
Toronto, Ontario
Canada M5L 1J3
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

128567

Please quote this number
AND REMIT TO:
Suite 4900 Commerce Court West
Toronto, CANADA M5L 1J3

OUR FILE
T956502

DATE PAGE
Jun 15, 2005 1

Central Transport International, Inc.
12225 Stephens Road
Warren, MI 48089
USA

RECORDED

JUL 14 2005

LAW DEPARTMENT

Our Matter: T956502
UTSI v Mason and Dixon Line/Artisan v. L. E. Walker

TO PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter for the period ending May 31, 2005
including:

02/05/2005	Telephone conference with W. Lindley and receipt of instructions; Catherine A. Pawluch	0.20	110.00
03/05/2005	Review correspondence from client; internal calls re strategy; Nicholas Kluge	0.50	167.50
03/05/2005	Review email from W. Lindley and file documents; consider claim against The Mason and Dixon and Artisan, and jurisdictional issues; Catherine A. Pawluch	0.40	220.00
04/05/2005	Review of file material; calls re strategy; Nicholas Kluge	1.00	335.00
04/05/2005	Conducting corporate searches; Re: L. E. Walker Transport; Jean Misurec	0.50	70.00
04/05/2005	Review email from W. Lindley; review file documents re: claim; telephone call to R. Castille; email to W. Lindley; Catherine A. Pawluch	0.50	275.00
05/05/2005	Correspondence to client regarding information necessary to commence claim; Nicholas Kluge	0.20	67.00
05/05/2005	Email to R. Castille re: additional inform required for Statement of Claim v. L. E. Walker; Catherine A. Pawluch	0.30	165.00

ERRORS AND OMISSIONS EXCLUDED

PER

Catherine A. Pawluch

Catherine A. Pawluch

TERMS: DUE UPON RECEIPT

INTEREST AT THE RATE OF 2.3 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

DATE Jun 15, 2005

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

Toronto

Hamilton

Waterloo

Calgary

Vancouver

Moscow



06/05/2005	Preparation of statement of claim;		
	Nicholas Kluge	1.80	603.00
06/05/2005	Review email from R. Castille; consider issue of L. E. Walker's limitation of liability; email to advise reL LOL;		
	Catherine A. Pawluch	0.50	275.00
10/05/2005	Review email from R. Castille of Louisiana Transport; revisions to Statement of Claim;		
	Catherine A. Pawluch	0.30	165.00
11/05/2005	Internal call re strategy; revising statement of claim;		
	Nicholas Kluge	0.40	134.00
11/05/2005	Finalize revisions to Statement of Claim; email to W. Lindley;		
	Catherine A. Pawluch	0.30	165.00
30/05/2005	Review email and revisions from R. Castille; additions and revision to Statement of Claim;		
	Catherine A. Pawluch	0.50	275.00
30/05/2005	Revising statement of claim;		
	Nicholas Kluge	0.50	167.50
31/05/2005	Email to W. Lindley and R. Castille re: Simplified procedure; further email to R. Castille re: costs;		
	Catherine A. Pawluch	0.50	275.00
	Fees for Professional Services		\$3,469.00
	Adjustment		\$(969.00)
	Total Adjusted Fees for Professional Services		<u>\$2,500.00</u>

DisbursementsTAXABLE COSTS

Corporate Search - Cyberbahn - Taxable	\$21.00
TOTAL Taxable Disbursements	\$21.00

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Matter Summary

Fees for Professional Services	2,500.00
Total Fees	2,500.00
Disbursements for Professional Services	21.00
Total Disbursements	21.00
Total Invoice Balance	\$ 2,521.00

PLEASE REMIT TOTAL INVOICE BALANCE DUE \$ Canadian 2,521.00

EQUIVALENT IN U.S. DOLLARS \$ 2,035.69

Summary Of Fees			
TIME KEEPER	RATE	DOLLARS	HOURS
Kluge, Nicholas	335.00	\$1,474.00	4.40
Misurec, Jean	140.00	\$70.00	0.50
Pawluch, Catherine A.	550.00	\$1,925.00	3.50
<u>TOTALS</u>		\$3,469.00	8.40

DATE 6-13-05
APP'D WILL LINDLEY
ACCT. MADL

VENDOR NUMBER

REQUESTED BY

INVOICE DESCRIPTION TO BE PRINTED ON CHECK

APPROVED BY
6-13-05
WILL LINDLEY

COMPANY TO BE CHARGED	GEN. LEDGER ACCTS. TO BE CHARGED	LOCATION NUMBER	AMOUNT TO BE CHARGED
<u>MADL</u>			2521.00

FORM #12.16

TOTAL CHECK AMOUNT \$

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade Mark Agents |

Suite 4900
Commerce Court West
Toronto, Ontario
Canada M5L 1J3
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson LLP
Suite 4900 Commerce Court West
Toronto, CANADA M5L 1J3

Central Transport International, Inc.
12225 Stephens Road
Warren, MI USA
48089

Client: 128567

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>	<u>Equivalent Amount in US\$ Dollars</u>
15807667	Jun 15, 2005	\$2,521.00	\$2,035.69

T956502

UTSI v Mason and Dixon Line/Artisan v. L. E. Walker

For payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States; Pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N ABA: 026009593

IBAN (European clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

If paying by wire transfer, please fax a copy of the remittance to 416-862-7661 Attention: Accounts Receivable

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

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Waterloo
Region

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Vancouver

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1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7861
www.gowlings.com

Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

128567

*Ralph: Please Approve -
will*

INVOICE NUMBER
15882968

Please quote this number
AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T956502

DATE PAGE
Oct 31, 2005 1

Central Transport International, Inc.
12225 Stephens Road
Warren, MI 48089
USA

RECORDED

NOV 09 2005

Our Matter: T956502

UTSI v Mason and Dixon Line/Artisan v. L. E. Walker

LAW DEPARTMENT

TO PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter for the period ending October 27, 2005 including:

01/06/2005	Preparing detailed litigation budget at client request; Nicholas Kluge	0.50	167.50
09/09/2005	Review email from W. Lindley re: instructions on proceeding with claim; Catherine A. Pawluch	0.20	110.00
12/09/2005	Review of file; Nicholas Kluge	0.30	100.50
12/09/2005	Review instructions from W. Lindley re: settlement offer; Catherine A. Pawluch	0.20	110.00
13/09/2005	Drafting demand letter; Nicholas Kluge	0.50	167.50
16/09/2005	Finalize settlement offer to Walker; status report to W. Lindley; Catherine A. Pawluch	0.30	165.00
28/09/2005	Correspondence with client; Nicholas Kluge	0.10	33.50

RECORDED

NOV 07 2005

LAW DEPARTMENT

ERRORS AND OMISSIONS EXCLUDED

PER

Catherine A. Pawluch
Catherine A. Pawluch

TERMS: DUE UPON RECEIPT

INTEREST AT THE RATE OF 2.3 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4611 RT

DATE Oct 31, 2005

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

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INVOICE NUMBER
15882968

128567

DATE PAGE
Oct 31, 2005 2

28/09/2005	Review status and seek instructions re: serving statement of claim; Catherine A. Pawluch	0.10	55.00
11/10/2005	Correspondence with client; Nicholas Kluge	0.10	33.50
Total Fees for Professional Services			<u>\$942.50</u>

Disbursements

NON-TAXABLE COSTS
Minister of Finance

\$181.00

TOTAL Non-Taxable Disbursements

\$181.00

TAXABLE COSTS

Copying
Agents Fees
Agency Fees
Canada Post - Registered

\$3.75

\$22.80

\$330.40

\$6.75

TOTAL Taxable Disbursements

\$363.70

Matter Summary

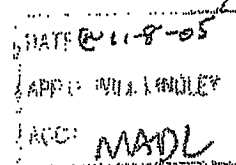
Fees for Professional Services	942.50	
Total Fees		<u>942.50</u>

Disbursements for Professional Services	544.70	
Total Disbursements		<u>544.70</u>

Total Invoice Balance.....	\$	<u>1,487.20</u>
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	<u>1,487.20</u>
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EQUIVALENT IN U.S. DOLLARS.....	\$	1,270.03
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ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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Region

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Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

INVOICE NUMBER
15882968

128567

DATE PAGE
Oct 31, 2005 3

Summary of Fees

TIMEKEEPER	RATE	DOLLARS	HOURS
Kluge, Nicholas	335.00	\$502.50	1.50
Pawluch, Catherine A.	550.00	\$440.00	0.80
<u>TOTALS</u>		\$942.50	2.30

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Central Transport International, Inc.
12225 Stephens Road
Warren, MI USA
48089

Client: 128567

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>	<u>Equivalent Amount in US Dollars</u>
15882968	Oct 31, 2005	\$1,487.20	\$1,270.03

T956502 UTSI v Mason and Dixon Line/Artisan v. L. E. Walker

For Payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson
38-54112 US Account

If paying by wire transfer, please fax a copy of the remittance to 416-862-7661 Attention: Accounts Receivable

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal Ottawa Toronto Hamilton Waterloo
Region Calgary Vancouver Moscow

GOWLINGS

December 1, 2005

William J. Lindley, Esq.
Central Transport International, Inc.
12225 Stephens Road
Warren, MI 48089
USA

Suite 1600
1 First Canadian Place
100 King Street West
Toronto, Ontario
Canada M5X 1G5
Telephone (416) 862-7525
Facsimile (416) 862-7661
www.gowlings.com

Catherine A. Pawluch
Direct (416) 862-4371
Direct Fax (416) 863-3471
catherine.pawluch@gowlings.com
File No. T956502

Dear Will:

Re: Mason and Dixon Line/Artisan v. L. E. Walker

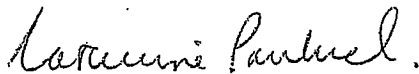
We enclose herewith our final invoice for services rendered for the period from November 1, 2005 up to and including November 29, 2005 with respect to the above-captioned matter.

We trust you will find the invoice is in order. The invoice is rendered in Canadian dollars. You will see that for your convenience, we have stated the equivalent amount of the invoice in US dollars. Should you require further particulars with respect to our invoice, please do not hesitate to give me a call.

We appreciate the opportunity to be of service to Central Transport.

Yours very truly,

GOWLING LAFLEUR HENDERSON LLP



Catherine A. Pawluch

CAP:ll

Encl.

TOR_LAW\6060236\3

Leo / Don: Please Approve Will



Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

128567

INVOICE NUMBER
15905165

Please quote this number
AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T956502

DATE PAGE
Nov 30, 2005 1

Central Transport International, Inc.
12225 Stephens Road
Warren, MI 48089
USA

RECORDED

DEC 08 2005

LAW DEPARTMENT

Our Matter: T956502
UTSI v Mason and Dixon Line/Artisan v. L. E. Walker

TO PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter for the period ending November 23, 2005 including:

15/11/2005	Review statement of defence; correspondence to client regarding same; Nicholas Kluge	0.30	100.50
15/11/2005	Review defence filed and confer re: strategy; Catherine A. Pawluch	0.20	110.00
17/11/2005	Correspondence regarding strategy; Nicholas Kluge	0.20	67.00
23/11/2005	Correspondence regarding strategy; arranging for service and filing of Notice of Discontinuance; Nicholas Kluge	0.60	201.00
23/11/2005	Telephone call from W. Lindley; send email to him re: advice on Ontario action; Catherine A. Pawluch	0.50	275.00
23/11/2005	Telephone call from W. Lindley and attend re: discontinuance; Catherine A. Pawluch	0.30	165.00

Total Fees for Professional Services

\$918.50

ERRORS AND OMISSIONS EXCLUDED

PER
Catherine A. Pawluch

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 2.3 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
1936451R

RECEIVED

DATE Nov 30, 2005

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

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Waterloo
Region

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Vancouver

Moscow

DEC 07 2005

LAW DEPARTMENT



Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

INVOICE NUMBER
15905165

128567

DATE PAGE
Nov 30, 2005 2

Disbursements

TAXABLE COSTS

Fax Charges

\$2.25

TOTAL Taxable Disbursements

\$2.25

Matter Summary

Fees for Professional Services

918.50

Total Fees

918.50

Disbursements for Professional Services

2.25

Total Disbursements

2.25

Total Invoice Balance..... \$ 920.75

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 920.75

EQUIVALENT IN U.S. DOLLARS..... \$ 786.29

DATE 12-8-05
APPRO WILL LINDLEY
ACCT MADL

Summary of Fees

TIMEKEEPER	RATE	DOLLARS	HOURS
Kluge, Nicholas	335.00	\$368.50	1.10
Pawluch, Catherine A.	550.00	\$550.00	1.00
<u>TOTALS</u>		\$918.50	2.10

VENDOR NUMBER

REQUESTED BY

INVOICE DESCRIPTION TO BE PRINTED ON CHECK

APPROVED BY

12-8-05
WILL LINDLEY

COMPANY TO BE CHARGED	GEN. LEDGER ACCTS. TO BE CHARGED	LOCATION NUMBER	AMOUNT TO BE CHARGED
MADL			920.75

FORM #12.16

TOTAL CHECK AMOUNT \$

Montreal

Ottawa

region

Vancouver

Moscow



Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Central Transport International, Inc.
12225 Stephens Road
Warren, MI USA
48089

Client: 128567

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>	<u>Equivalent Amount in US Dollars</u>
15905165	Nov 30, 2005	\$920.75	\$786.29

T956502 UTSl v Mason and Dixon Line/Artisan v. L. E. Walker

For Payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson
38-54112 US Account

If paying by wire transfer, please fax a copy of the remittance to 416-862-7661 Attention: Accounts Receivable

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

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Vancouver

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GOWLINGS

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

128567

INVOICE NUMBER

15927709

Please quote this number
AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T956502

DATE PAGE
Dec 31, 2005 1

Central Transport International, Inc.
12225 Stephens Road
Warren, MI 48089
USA

Leo: Please Approve.
WJ

Our Matter: T956502
UTSI v Mason and Dixon Line/Artisan v. L. E. Walker

RECORDED

JAN 24 2006

DISBURSEMENT ACCOUNT ONLY:

LAW DEPARTMENT

Disbursements

TAXABLE COSTS

24/11/2005	Agency Fees	\$62.80
	VENDOR: Independent Process Servers; INVOICE#: 7867; DATE: 24/11/2005 - T956502 Filing notice of discontinuance; N. Kluge	
	TOTAL Taxable Disbursements	\$62.80

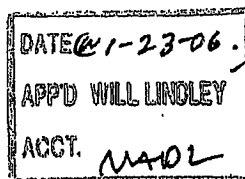
Matter Summary

Disbursements for Professional Services	62.80	
Total Disbursements		62.80

Total Invoice Balance..... \$ 62.80

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 62.80

EQUIVALENT IN U.S. DOLLARS..... \$ 53.63



RECEIVED
JAN 23 2006
LAW DEPARTMENT

ERRORS AND OMISSIONS EXCLUDED

PER Catherine A. Pawluch
Catherine A. Pawluch

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 2.3 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

DATE Dec 31, 2005

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow



Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Central Transport International, Inc.
12225 Stephens Road
Warren, MI USA
48089

Client: 128567

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>	<u>Equivalent Amount in US Dollars</u>
15927709	Dec 31, 2005	\$62.80	\$53.63
T956502	UTSI v Mason and Dixon Line/Artisan v. L. E. Walker		

For Payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with Institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson
38-54112 US Account

If paying by wire transfer, please fax a copy of the remittance to 416-862-7661 Attention: Accounts Receivable

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

Toronto

Hamilton

Waterloo
Region

Calgary

Vancouver

Moscow

GOWLINGS

January 9, 2006

William J. Lindley, Esq.
 Central Transport International, Inc.
 12225 Stephens Road
 Warren, MI 48089
 USA

Suite 1600
 1 First Canadian Place
 100 King Street West
 Toronto, Ontario
 Canada M5X 1G5
 Telephone (416) 862-7525
 Facsimile (416) 862-7661
 www.gowlings.com

Catherine A. Pawluch
 Direct (416) 862-4371
 Direct Fax (416) 863-3471
 catherine.pawluch@gowlings.com
 File No. T956502

Dear Will:

Re: Mason and Dixon Line/Artisan v. L. E. Walker – Disbursement Only

We enclose herewith an invoice reflecting a disbursement incurred on behalf of Central Transport International, Inc. in November 2005 with respect to the above-captioned matter.

We trust you will find the invoice is in order. You will see that for your convenience, we have stated the equivalent amount of the invoice in US dollars. Should you require further particulars with respect to our invoice, please do not hesitate to give me a call.

We appreciate the opportunity to be of service to Central Transport. May I extend my very best wishes to you for the New Year.

Yours very truly,

GOWLING LAFLEUR HENDERSON LLP


Catherine A. Pawluch

CAP:ll

Encl.

TOR_LAW 6060236/4

VENDOR NUMBER		REQUESTED BY	
INVOICE DESCRIPTION TO BE PRINTED ON CHECK		APPROVED BY 01-23-06 WILL LINDLEY	
COMPANY TO BE CHARGED	GEN. LEDGER ACCTS. TO BE CHARGED	LOCATION NUMBER	AMOUNT TO BE CHARGED
MADL			62.80
FORM #12.16			TOTAL CHECK AMOUNT \$